

ORDINANCE NO. 91-3

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, AMENDING ORDINANCE NO. 82-15, AS AMENDED BY ORDINANCES 85-6, 87-25, 88-43, 89-9 AND 90-24 WHICH PROVIDE FOR THE LEVYING OF A TOURIST DEVELOPMENT TAX PURSUANT TO THE "LOCAL OPTION TOURIST DEVELOPMENT ACT," SECTION 125.0104, FLORIDA STATUTES, BY AMENDING THE TOURIST DEVELOPMENT PLAN TO PROVIDE FOR THE EXPENDITURE OF TAX REVENUES DERIVED FROM ONE HALF OF THE THIRD ONE PERCENT TAX FOR USES AUTHORIZED PURSUANT TO §125.0104, F.S.; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, pursuant to the "LOCAL OPTION TOURIST DEVELOPMENT ACT", §125.0104, Florida Statutes, the Board of County Commissioners of Palm Beach County, Florida, adopted Ordinance No. 82-15, which provided for the levy of a two percent (2%) Tourist Development Tax ("Tax") and adopted a Tourist Development Plan ("Plan"), as approved by referendum; and

WHEREAS, the Plan provides that the tax revenues are to be expended for or credited to the promotion and advertisement of Palm Beach County tourism and for cultural and fine arts activities (such uses referred to as Category "A" and Category "B" respectively); and

WHEREAS, §125.0104, F.S., has been amended to permit the levy of an additional one percent (1%) Tax; and

WHEREAS, §125.0104, F.S., provides that the revenues derived from the Tax may be expended only for those purposes set forth in §125.0104(5)(a), F.S.; and

WHEREAS, the Board of County Commissioners by Ordinance 88-43 levied an additional one percent (1%) Tax and provided for the expenditure of one-half of the additional revenues derived from the Tax on beach improvement pursuant to §125.0104(5)(a), F.S., and the other one-half of the revenues for other uses authorized pursuant to §125.0104(5)(a), F.S.; and

WHEREAS, pursuant to Ordinance No. 89-9, the Board of County Commissioners amended the Plan to provide for the expenditure of one-half of the third one percent (1%) Tax for uses authorized pursuant to §125.0104(5)(a), F.S.; referred to as

1 Category "D", Category "E", Category "F", and Category "G"
2 respectively; and

3 WHEREAS, the provision for the funding of the Category
4 "D", Category "E", Category "F" and Category "G" uses sunsets as of
5 January 31, 1991; and

6 WHEREAS, the Board of County Commissioners now wishes to
7 amend the Plan to provide for the continuation of the Category "E",
8 Category "F", and Category "G" uses, to create a revolving reserve
9 fund for future uses authorized pursuant to §125.0104(5)(a), F.S.,
10 and to establish the percentage allocation of the revenues derived
11 from one-half of additional third cent tax; and

12 WHEREAS, Section 125.0104, F.S., provides for amendment
13 of the Plan by affirmative vote of a majority plus one (1)
14 additional member of the Board of County Commissioners; and

15 WHEREAS, the Board of County Commissioners hereby finds
16 that the uses of the Tourist Development Tax revenue are authorized
17 pursuant to §125.0104(5)(a), F.S., and will improve, advance and
18 promote Palm Beach County tourism.

19 NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
20 COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA that:

21 SECTION 1: Section 2 of Ordinance 82-15, as amended by
22 Ordinances 85-6, 87-25, 88-43, 89-90, and 90-24 and ~~88-43~~ is
23 hereby amended to read as follows:

24 SECTION 2. TOURIST DEVELOPMENT PLAN:

25 2.01 The tax revenues received pursuant to this
26 ordinance shall be used to fund the Palm Beach County Tourist
27 Development Plan, which is hereby adopted as follows:

28 TOURIST DEVELOPMENT PLAN

29 Under the provisions of the LOCAL OPTION TOURIST
30 DEVELOPMENT ACT, a one percent (1%) tourist development tax will be
31 levied throughout Palm Beach County beginning on the first day of
32 the month following approval of the ordinance by referendum as
33 provided by this ordinance, shall increase to two percent (2%)
34 effective January 1, 1984 and shall increase to three percent (3%)
35 effective February 1, 1989.

1 1. The following categories of use of the initial two
2 percent (2%) tax are hereby set forth together with the percentage
3 of the total amount of yearly revenues to be expended for or
4 credited to each category:

CATEGORY A: Promote and advertise	<u>PERCENTAGE</u>
Palm Beach County tourism in the state	70%
and nationally and internationally	
including the provision of a convention	
and visitors bureau.	
CATEGORY B: Provide for cultural and	30%
fine art entertainment, festivals, programs	
and activities which directly promote Palm	
Beach County tourism.	

14 2. The following categories of use of the third one
15 percent (1%) of the tax are hereby set forth together with the
16 percentages of the total amounts of yearly revenue to be expended
17 for or credited to each category:

CATEGORY C: Provide for beach	<u>PERCENTAGE</u>
improvement, maintenance, renourishment,	50%
restoration and erosion control with an	
emphasis on dune restoration where possible.	
CATEGORY D: Provide for the construction	20%
of a public assembly facility.	
CATEGORY E: Promote and advertise Palm	10% <u>25%</u>
Beach County tourism in the state,	
nationally and internationally.	
CATEGORY F: Provide for cultural	10% <u>15%</u>
(non fine-arts) program which directly	
promote Palm Beach County tourism.	
CATEGORY G: Provide for sports	10%
events which directly promote Palm	
Beach County tourism.	

33 The provision for the funding of Categories D, E, F and G
34 shall be for a twelve (12) ~~twenty-four (24)~~ month period commencing
35 as of February 1, 1991, ~~1989~~ and shall sunset as of January 31,

1 1992, 1991 at which time the Board of County Commissioners shall
2 provide for future allocation of the revenues, ~~provided, however,~~
3 ~~three months prior to the sunset date, the Board of County~~
4 ~~Commissioners shall consider recommendations for the establishment~~
5 ~~of a revolving reserve fund for future uses provided for in~~
6 ~~\$125.0104, F.S., of the Category D revenues (20% of the 3rd cent).~~

7 There shall be an annual amount established for administrative
8 expenses which for each of the first two years shall not exceed
9 \$126,000.00 and thereafter, shall not exceed nine percent (9%) of
10 the total Tourist Development Trust Fund budget. Administrative
11 expenses shall include administrative staff salaries, benefits,
12 administrative travel, indirect costs, and all costs of furnishing
13 and operating administrative offices whether paid directly or by
14 reimbursement. ~~Category A and B grants and all costs associated~~
15 ~~with the operation of the Convention and Visitor's Bureau and the~~
16 ~~Visitor Information Center shall be considered program~~
17 ~~expenditures.~~

18 The additional fifteen percent (15%) credited to Category E
19 shall be used to promote, advertise and market Palm Beach County
20 tourism. The additional five percent (5%) credited to Category F
21 shall be used solely for non-recurring program expenditures and
22 shall not be used for administrative expenses. Category A and B
23 grants and all costs associated with the operation of the
24 Convention and Visitor's Bureau and the Visitor Information Center
25 shall be considered program expenditures.

26 The above and foregoing Tourist Development Plan may not be
27 substantially amended except by ordinance enacted by an affirmative
28 vote of a majority plus one (1) additional member of the Board of
29 County Commissioners.

30 SECTION 2. REPEALS OF LAWS IN CONFLICT

31 All local laws and ordinances applying to the unincorporated
32 area of Palm Beach County in conflict with any provision of this
33 ordinance are hereby repealed.

34 SECTION 3. SEVERABILITY

35 If any section, paragraph, sentence, clause, phrase, or word

1 of this ordinance is for any reason held by the Court to be
2 unconstitutional, inoperative or void, such holding shall not
3 affect the remainder of this ordinance.

4 SECTION 4. INCLUSION IN THE CODE OF LAWS AND ORDINANCES

5 The provisions of this ordinance shall become and be made a
6 part of the code of laws and ordinances of Palm Beach County,
7 Florida. The sections of the ordinance may be renumbered or
8 relettered to accomplish such, and the word "ordinance" may be
9 changed to "section," "article," or any other appropriate word.

10 SECTION 5. EFFECTIVE DATE

11 The provisions of this ordinance shall become effective upon
12 receipt of acknowledgement by the Secretary of State.

13 APPROVED AND ADOPTED by the Board of County Commissioners of
14 Palm Beach County, Florida, on the 22nd day of January
15 19 91.

16 ATTEST:

PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS

17
18 John B. Dunkle

19 By: [Signature]
20 Deputy Clerk

By: [Signature]
Chair

21 APPROVED AS TO FORM AND
22 LEGAL SUFFICIENCY

23 [Signature]
24 County Attorney

25 Acknowledgement by the Department of State of the State
26 of Florida, on this, the 30th day of January 19 91.

27 EFFECTIVE DATE: Acknowledgment from the Department of
28 State received on the 5th day of February, 1991,
29 at 11:55 a.m., filed in the Office of the Clerk of the Board
30 of County Commissioners of Palm Beach County, Florida

31 (h:\cjh\wpdata\amendtdc.tax)

STATE OF FLORIDA, COUNTY OF PALM BEACH
I, JOHN B. DUNKLE, ex-officio Clerk of the
Board of County Commissioners certify this to
be a true and correct copy of the original filed in
my office on 1/22/91
DATED at West Palm Beach, FL on 2/6/91
JOHN B. DUNKLE, Clerk
By: [Signature]
Deputy Clerk